TAXPAYER RIGHTS										
1	Course Title:	TAXPAY	ER RIGHTS							
2	Course Code:	KMH611	1							
3	Type of Course:	Optional								
4	Level of Course:	Third Cy	rcle							
5	Year of Study:	1								
6	Semester:	1								
7	ECTS Credits Allocated:	4.00								
8	Theoretical (hour/week):	2.00								
9	Practice (hour/week):	0.00								
10	Laboratory (hour/week):	0								
11	Prerequisites:									
12	Language:	Turkish								
13	Mode of Delivery:	Face to	face							
14	Course Coordinator:	Dr. Ögr.	Üyesi GÜLŞEN GEDİK							
15	Course Lecturers:									
16	Contact information of the Course Coordinator:	Uludağ Üniversitesi Hukuk Fakültesi gulsengedik@uludag.edu.tr								
17	Website:									
18	Objective of the Course:	Gaining knowledge and skills related taxpayers rights and obligations, equipping ability to interpret the resources of taxpayers rights, gaining to discern about types and protection of taxpayer rights								
19	Contribution of the Course to Professional Development:									
20	1 Learning Outcomes:									
		1	To be able to analyze and evaluate properties of taxpayers obligations;							
		2	To be able to define the notion of taxpayer rights and distinguish its position in rights;							
		3	To be able to explain resources of taxpayers rights and their characteristics;							
		4	To be able to count general taxpayer rights and analyze their properties;							
		5	To be able to count special taxpayer rights and analyze their properties;							
		6	To be able to interpret rights based on ECHR and draw a conclusion;							
		7	To be able to explain the mechanisms for the protection of taxpayer rights;							
		8								
		9								
		10								
21	Course Content:									
107	: I	Co	ourse Content:							
	Theoretical		Practice							
1	Conception of taxpayer - tax liability. Investigation situation and types of lin Tax Law									

2	Taxpayer's obligation of notification, documentation, bookkeeping and rec	ord								
3	Tax Return obligation, Obligation rela documentation of payments, Retainin submitting obligation, Other obligation	g and								
4	Rule of law and concept of taxpayer r Place in rights and importance of taxp rights; Resource and development of taxpayer rights	payer								
5	General taxpayer rights: Right to be s fair, equal and respectful, Right to be informed, Right to appeal: Administra judicial application									
6	General taxpayer rights: Right to private line taxpayer information; Right to certain taxation; Right to secrecy of private line to be represented	ty in								
7	Special taxpayer rights: Rights in imp and collection of tax: Tax return with reservation, Compunction, Cancellation offence allowance, Rights in audit of the	on, Tax								
8	Special taxpayer rights: Rights in administrative and judicial remedies: Accordance, Correcting errors; Right trial, Right to remain silent	to a fair								
9	Rights based on ECHR: Right to prote property, Right to fair trial, Rights in tr									
Activites				Number	Duration (hour)	Total Work Load (hour)				
Th e bre	ibaxpayers rights in OECD countries:	ABD	Π	14	2.00	28.00				
Practic	lsample and protection of rights als/Labs		_	0	0.00	0.00				
Self stu	dycalectione péraglots			0	0.00	0.00				
Homev	17		<u>!</u>	0	0.00	0.00				
Project	Tille protection or raxpayer Rights		Г	0	0.00					
Field S	Taxpaver Rights and their protection tudies	in	<u> </u>	0	0.00					
Midterr	ր exams			0	0.00					
Others	Toythooke Poforoncos and/or Othor		11	Rillur Valtu Varai Vük	umlüsünün Hakları 0.00	listanbul: Bota 0.00				
Final E	kams		R	ights: An International	Дегаресtive, Adela	գ ե ց: իիyde Park				
Total V	ı Vork Load		ΙD	race 1008 3 Brzazine	ki Rogumil "Tayna	113.00				
Total w	ork load/ 30 hr		Ē	uropean, International	and Domestic Tax	3 .₩7,				
	Credit of the Course		ıρ	erspective Ed Wlodz	miers Nykiel – Malc	4.00				
			Obligations-Practice Note, 2003 5. Adnan Gerçek, "Vergilemede Mükellef Hakları ve Türkiye'deki Durumun İncelenmesi", Vergi Sorunları, Yıl 29, S. 209, (Şubat 2006). 6. Feride Bakar, "Mükellef Hakları ve Türkiye'de Mükellef Haklarının Korunmasına Yönelik Öneriler", Bursa: UÜ SBE Yüksek Lisans Tezi, 2011							
23	Assesment									
TERM L		NUMBE R	W	EIGHT						
Midtern	m Exam	0	0.00							
Quiz		0	0.00							
Home	work-project	0	0.00							
Final E	xam	1	10	00.00						
Total		1	100.00							
			-							

Contribution of Term (Year) Learning Activities to Success Grade	0.00
Contribution of Final Exam to Success Grade	100.00
Total	100.00
Measurement and Evaluation Techniques Used in the Course	
24 ECTS / WORK LOAD TABLE	

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ1 0	PQ11	PQ12	PQ1 3	PQ14	PQ15	PQ16
ÖK1	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK2	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK3	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK4	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK6	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
ÖK7	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contrib ution Level:	ıtion			2 low		3	Medi	um	4 High			5 Very High				